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UNITED STATES DISTRICT COURT NORTHERN DISTRICT OF OHIO WESTERN DIVISION

IN RE: POLYURETHANE FOAM ANTITRUST LITIGATION))	No. 10 MD 2196-JZ
THIS DOCUMENT RELATES TO: INDIRECT PURCHASER ACTIONS)))	Hon. Jack Zouhary

INDIRECT PURCHASER PLAINTIFFS' OPPOSITION TO THE MOTIONS TO DISMISS THE INDIRECT PURCHASER PLAINTIFFS' CONSOLIDATED AMENDED CLASS ACTION COMPLAINT FILED BY DEFENDANTS CARPENTER CO., DOMFOAM INTERNATIONAL, INC., VALLE FOAM INDUSTRIES, INC., FLEXIBLE FOAM PRODUCTS, INC., FOAMEX INNOVATIONS, INC., FUTURE FOAM, INC., HICKORY SPRINGS MANUFACTURING COMPANY, VITAFOAM PRODUCTS CANADA LIMITED, VITAFOAM INC., WOODBRIDGE FOAM CORPORATION, WOODBRIDGE SALES & ENGINEERING, INC., AND WOODBRIDGE FOAM FABRICATING, INC.

The Indirect Purchaser Plaintiffs hereby oppose the Motions to Dismiss filed by Defendants Carpenter Co., Domfoam International, Inc., Valle Foam Industries, Inc., Flexible Foam Products, Inc., Foamex Innovations, Inc., Future Foam, Inc., Hickory Springs Manufacturing Company, Vitafoam Products Canada Limited, Vitafoam Inc., Woodbridge Foam Corporation, Woodbridge Sales & Engineering, Inc., and Woodbridge Foam Fabricating, Inc. (collectively "Individual Movants").

In support of their opposition to the Individual Movants' Motions to Dismiss, Plaintiffs rely upon the Indirect Purchaser Plaintiffs' Opposition To Defendants' Joint "Common Issues" Memorandum Of Law In Support Of Defendants' Motion To Dismiss Indirect Purchaser Plaintiffs' Consolidated Amended Complaint, which is being filed concurrently, and also adopt the arguments made in the Direct Purchaser Plaintiffs' Opposition To Defendants' Joint Common Issues Memorandum In Support Of Motions To Dismiss Direct Purchaser Plaintiff's

Consolidated Amended Class Action Complaint (Dkt. No. 115) and the Direct Purchaser Plaintiffs' Omnibus Response To Defendants' Separately Filed Memoranda In Support Of Their Motions To Dismiss (Dkt. No. 114) to the extent that they are applicable to the issues in the motions to dismiss here.

May 23, 2011 Plaintiffs,

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CERTIFICATE OF SERVICE

I, Marvin A. Miller, certify that on May 23, 2011, in accordance with Paragraph 9 of the Initial Case Management Order entered January 20, 2011, I served the foregoing.

s/Marvin A. Miller